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ABSTRACT

The South Carolina Education Finance Act of 1977 aims toward equalization of public school finance in South Carolina. A major goal is the state provision of 70 percent of school funding. The bill contains three other major provisions: the Defined Minimum Program (DMP), the Index of Taxpaying Ability, and the Weighted Pupil/Base Pupil calculation. To calculate the DMP the state board of education fixes annually the content and cost of the minimum educational program to be provided each student. The Index of Taxpaying Ability clause provides that the State Tax Commission determine annually the proportion of all taxable property located in each district. That percent is used to figure the amount of money each district is expected to raise for education. Thus, districts with a higher property tax base must provide more money for education than poorer districts. The Weighted Pupil/Base Pupil calculation is used to determine the funding each district is to receive according to the program needs of each type of student. The least expensive type of student to educate is assigned the weight of one. The state used the cost of providing necessary programs to calculate other weights, up to 2.57 for visually and hearing handicapped students. These weights are multiplied by the cost of the DMP to determine the amount to be spent on each child's educational program.
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THE SOUTH CAROLINA EDUCATION FINANCE ACT OF 1977: PROBLEMS AND PROSPECTS

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The South Carolina Education Finance Act of 1977: Problems and Prospects

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Background

On June 7, 1977 both houses of the South Carolina General Assembly voted overwhelming approval to the "South Carolina Education Finance Act of 1977." Three days later, that bill was signed into law by the state's first Republican Governor since Reconstruction, James B. Edwards. While the Finance Act met with relatively little opposition in the 1977 state legislative session, it was the product of seven years of research, threatened lawsuits, and political compromise and bargaining among those interested in and having responsibility for educational policy making in South Carolina. The eventual outcome was the Finance Act which had the nearly unanimous approval of an almost completely Democratic state legislature as well as the enthusiastic support of such diverse individuals and groups as the state's conservative Republican governor, the state's professional educators, and an umbrella organization of political interest groups known as the Citizens' Coalition on South Carolina School Financing. This latter organization is a federation united by the common goal of reforming the system by which public education has been financed in South Carolina.

Like most other states, South Carolina historically has relied heavily upon the property tax to provide the local share of revenue for the support of public education. In recent years, the proportionate shares provided by the state government and by local school districts (neglecting federal aid) has been approximately 63% of the money for public education from the state's treasury, while roughly 37% has been raised at the local school district level, primarily through the vehicle of the property tax. Of course, these figures represent a statewide average for the 92 local school districts in South Carolina, and therefore these proportions might vary significantly from district to district within the state.

Beginning in the early 1970s, the impetus for reform of school finance began to take hold in South Carolina, as a result of similar efforts which were underway elsewhere. Those efforts were primarily in the form of lawsuits challenging the constitutionality of systems of school finance that resulted in widely disparate per pupil annual expenditures in different school districts within a given state. Early landmark decisions

in this vein included the California Supreme Court's 1971 decision in Serrano v. Priest[1] which held that California's system of school finance violated the Equal Protection Clause of the 14th Amendment of the United States Constitution as well as provisions of California's own Constitution. This decision was cause for much optimism among those interested in educational finance reform, but much of that early euphoria faded as a result of the United States Supreme Court's decision in San Antonio v. Rodriguez.[2] In that case, as is well known, the Court ruled in a 5-4 decision, that the intrastate but interdistrict disparities in per pupil annual expenditures which resulted from reliance on the property tax as the primary means of raising the local share of educational revenues, violated no fundamental interest protected by the 14th Amendment's Equal Protection Clause. While that decision did not by any means signal the end of the movement for educational finance reform, it did mean that the arena for the battle would necessarily be shifted from the federal courts to state courts and state legislatures. In a practical sense, any hope for a national solution to the problem of inequities in school finance was gone. The effort would now have to be made in each of the 50 states individually in one of two possible ways. First, the system of educational finance in a state could be challenged in state court proceedings as violative of state constitutional provisions. This was done in New Jersey, for instance, where state constitutional language declares, "The legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools . . . ."[3] Alternatively, reformers could work with the state legislature, which has plenary power over matters relating to public education in each of the states, to reform educational financing by legislative initiative rather than through judicial mandate.

Both the state court lawsuit method and the technique of working through the state legislature were to play a part in South Carolina's reform of educational finance, although it was the legislature that would ultimately become the vehicle by which reform would be accomplished. Apparently, the South Carolina Education Association, the state's affiliate of the NEA, was interested in filing a lawsuit challenging the constitutionality of the state's method of financing public education. However, in 1971 the South Carolina Community Relations Program of the American Friends Service Committee commissioned a study of South Carolina educational finance to be undertaken by the Educational Finance and Governance Program of the Policy Institute of Syracuse University. The study was directed by Robert J. Goettel and Joel S. Berke, and one of its primary conclusions was that the same infirmities which afflicted other states whose systems of public school finance were undergoing legal challenges were also present in South Carolina.[4] For example, when the five wealthiest school districts in the state were compared with the five poorest, Goettel and Berke found that the richest districts were able to raise an average of

three times as much revenue per pupil annually from the local property tax as were the poorest districts, even though the average property tax rate was three times as high in the poorest districts as in the wealthiest ones. Thus with one-third the tax effort, the wealthiest districts were able to raise and spend three times as much money per pupil for education as the poorest districts.[5] It seemed clear that if challenged in court, South Carolina's school financing scheme could not withstand judicial scrutiny. The lawsuit was never aggressively pursued however; rather, the Citizens' Coalition on South Carolina School Financing was created to place continuous pressure on the General Assembly to legislatively modify the state's school finance system.

The reform of educational finance remained on the back burners of the agenda of the South Carolina General Assembly for a couple of years while that body debated other important political issues of the day such as constitutional revision and home rule. Finally, in the 1976 legislative session the issue of school finance was seriously considered, and in 1977 a new law was finally adopted. As mentioned earlier, by the time the law was enthusiastically approved by the legislature and proudly signed by Governor Edwards in June, 1977, it had received the support of the educational establishment in the state, as well as the support of the wide variety of interest groups collected under the umbrella of the Citizens' Coalition on South Carolina School Financing (CCSCSF).[6] For example, Dr. Cyril B. Busbee, State Superintendent of Education said of the Finance Act that it was an "educational bill of rights" which would provide "every pupil in our public schools a fair chance to receive an education regardless of where he lives." The CCSCSF said, "June 10, 1977 was a memorable day in the history of education in South Carolina." It further expressed the hope that "the law will fulfill the expectations of providing improved educational opportunities for all the children of South Carolina public schools."

Provisions

The South Carolina Education Finance Act of 1977 is ambitious in scope and attempts to do many things. One of its major goals is to change the relative shares of education funding provided by state government and by the local school districts so that henceforth the state will provide approximately 70% and the districts 30%. This provision of the Act is expressed as a goal to be phased in over a five year period following the effective date of the Act (July 2, 1978). This will be a significant, but not overly large, shift from the 63% to 37% ratio that currently prevails in terms of state versus district funding.

The major goal of the Finance Act is best stated in the statutory language itself. Section 2 of the Act reads in part:

> It is the purpose of the General Assembly in this act:
>
> (1) To guarantee to each student in the public schools of South Carolina the availability of at least minimum educational programs and services appropriate to his needs, and which are substantially equal to those available to other students with similar needs and reasonably comparable from a program standpoint to those students of all other classifications, notwithstanding geographic differences and varying local economic factors.

This noble legislative declaration of purpose is the foundation for three of the concepts crucial to any understanding of the scope of the Act: (1) the Defined Minimum Program (DMP), (2) the Index of Taxpaying Ability, and (3) the Weighted Pupil/Base Pupil.

The DMP is the program that is necessary to provide public school students in South Carolina with minimum educational programs tailored to their needs. The State Board of Education is charged with determining annually the content and cost of the DMP for each of the 11 classifications of students established by the Finance Act. The State Board then is given the further responsibility of transmitting its cost estimates to the State Budget and Control Board[7] and to the General Assembly for their action. By statutory provision, the cost of the DMP for the "base student" (the least expensive student to educate: an elementary school pupil in grades 4 through 8, according to the Act) is set at $665 in 1976 dollars.[8] However, while the Act does give the General Assembly the authority to set the base student cost each fiscal year, that body is obligated to follow approximately the cost of the DMP as determined by the State Board. Further, the legislature is firmly required to include, at a minimum, an adjustment equal to the current rate of inflation in each year's appropriation under the Defined Minimum Program. Thus, there appears to be adequate provision in the Finance Act for educational funding levels to keep pace with the rate of inflation and even to increase as the State Board's definition of the content of the DMP is expanded (assuming the Act is implemented conscientiously).

The Index of Taxpaying Ability is the concept which was introduced to meet the chief objection to state educational finance systems that had touched off the reform movement. The Index is designed to insure that each local school district provides its fair share of educational revenues, given the variations in value of taxable property that exist from district to district. It will also temporarily include a correction factor to account for the fact that at the present time there are variations among counties in how different classes of property

are assessed for tax purposes. This feature will no longer be necessary after South Carolina completes the presently underway process of moving towards a statewide uniform system of property tax assessment.

The way this Index will operate can best be explained by an example. Suppose that the General Assembly finds that the base student cost for the upcoming fiscal year is $750, and that the number of weighted pupils in the state is 500,000. Therefore, 500,000 x $750 = $375,000,000 would have to be made available to support public education for that fiscal year. Since the Act also provides that roughly 30% of that total must be raised by the local school districts, it is clear that 0.3 x $375,000,000 = $112,500,000 will have to be provided collectively by the 92 local school districts in the state with the balance ($262,500,000) to be provided by general state revenues. Next, it is necessary for the State Tax Commission to determine annually what proportion of the full market value of all the taxable property in the state is located in each school district. Suppose that a hypothetical school district is determined to have 2% of the full market value of all the taxable property in the state within its jurisdiction. That district would be expected to raise from the property tax within that very district, 2% of the total amount ($112,500,000) to be generated by all the local school districts combined. Thus, our hypothetical district would have to raise 0.02 x $112,500,000 = $2,250,000 as its share of the locally raised revenues. It would therefore have to set its school tax millage at whatever rate would be necessary to produce a yield of $2,250,000. Suppose further that our hypothetical school district is also found to have a total enrollment of 15,000 weighted pupils. As a result of the base student cost having been legislatively established at $750 (in our example), our district is entitled to have 15,000 x $750 = $11,250,000 to be spent on educating its pupils. Since our district is only obligated to raise $2,250,000 as its fair share under the Index of Taxpaying Ability formula, the state will supply the balance of $9,000,000 ($11,250,000 - $2,250,000 = $9,000,000). Notice that in this hypothetical example, the state ends up providing 80% of the funding for this particular district, while local revenues provide only 20% (as compared with the 70%-30% breakdown that will prevail as a statewide average). This comes about because, in the hypothetical example, the local school district has only 2% of the state's total property value while it has 3% of the state's total weighted pupils. Therefore, it receives proportionately more state aid than a district which does not exhibit such a disparity.

This formula has the benefit of equalizing tax effort among different school districts, and it enables the property poor district to afford the same quality education for its pupils as the property rich district can provide. Since each local school district is obligated to provide a certain dollar

amount as its share of the local educational revenues and since that amount is in direct proportion to the full market value of taxable property located in the district, the inequitous situation will be eliminated of the property rich district being able to raise more money than the property poor district, even though the property poor district establishes a school tax millage higher than that of the property rich district. In effect, the Finance Act is redistributive to some extent: the state will be partially subsidizing the property poor districts by guaranteeing that each district shall have at least enough money to provide the Defined Minimum Program for every student in each of the 11 pupil classifications.

This leads directly to the concept of the Weighted Pupil/ Base Pupil. The notion here is basically a simple one: since different categories of pupils have different educational needs, a program that is suitable for one group of students will not be appropriate for another. Therefore different programs are required for different groups of students, and financial support for education should take account of the fact that there will be different costs involved in making available different programs. In other words, the costs of educating a pupil in the public schools varies according to the kind of program the child requires. The South Carolina Education Finance Act of 1977 recognizes this fact by creating a classification scheme of 11 categories of pupils and assigning a weighting to each classification. The weighting is a measure of the relative cost of providing a Defined Minimum Program for a pupil in that classification. The Base Pupil, an elementary school pupil in grades 4 through 8, is assigned a weighting of 1.00, and all other categories have weightings with values greater than that. These weightings were arrived at after careful and prolonged study of the content and cost of providing different groups of students with an educational program appropriate to their needs. It was found that an elementary school pupil in grades 4 through 8 was the least expensive to educate. Therefore that category was assigned the base value of 1.00, and all other categories proceed from that point. Since we noted earlier that the Finance Act itself temporarily establishes the cost of the DMP at $665, it follows that the Base Pupil is entitled to have 1.00 x $665 = $665 spent on his education annually. Depending upon the weighting assigned to any other category of student, such a child would be entitled to have his weighting factor times $665 spent on his education annually. Thus, a child in a category with a weighting factor of 2.04 would have 2.04 x $665 = $1356.60 spent on his education annually. Naturally, as the General Assembly legislatively approves changes in the cost of the Defined Minimum Program, this would affect students in all 11 classifications in proportion to their assigned weighting factor.

The South Carolina Education Finance Act of 1977 provides the following weightings in section 4, (1), (c):

Pupil Classification	Weightings
(1) Kindergarten pupils	1.30
(2) Primary pupils (grades 1 through 3)	1.30
(3) Elementary pupils (grades 4 through 8) (BASE STUDENT)	1.00
(4) High school pupils (grades 9 through 12)	1.25

Special Programs for Exceptional Students	Weightings
(5) Handicapped a. Educable mentally handicapped pupils b. Learning disabilities pupils	1.74
(6) Handicapped a. Trainable mentally handicapped pupils b. Emotionally handicapped pupils c. Orthopedically handicapped pupils	2.04
(7) Handicapped a. Visually handicapped pupils b. Hearing handicapped pupils	2.57
(8) Speech handicapped pupils	1.90
(9) Homebound pupils	2.10

Vocational Technical Programs	Weightings
(10) Pre-vocational	1.20
(11) Vocational	1.29

Obviously, the effect of this scheme is to make more money available for education in the early grades (a priority strongly articulated by Governor Edwards), as well as for vocational programs and for the handicapped. A pupil can only be counted in one category, presumably the one where he spends most of his time. Thus, to determine the appropriation that a given school district will be entitled to, it is necessary to calculate the average daily membership in each classification and multiply that figure by the appropriate weighting. When this is done for each of the 11 classifications, those 11 numbers are added together to yield a figure representing the district's total weighted pupil units. That figure in turn is multiplied by the base student cost figure to yield the amount the district is entitled to receive that year from state and local funding sources. Thus a district with

more pupils in the more expensive to educate categories will receive a larger appropriation than another district with the same actual number of pupils, but who are distributed in the less expensive to educate categories. Furthermore the Act provides that at the school district level, at least 85% of the amount appropriated for a particular classification must be spent on that classification. The purpose of this provision is twofold: (1) to insure that the money is spent on those whom the General Assembly intends it to be spent on, but at the same time (2) to permit the local school district a certain amount of fiscal and accounting flexibility in the expenditure of its annual appropriation. The remaining 15% is at least potentially available to be spent on any budgetary area the school district desires.

In addition to the objectives accomplished by the three concepts of the Defined Minimum Program, the Index of Taxpaying Ability, and the Weighted Pupil, the South Carolina Education Finance Act of 1977 also includes other provisions not necessarily directly related to educational finance, but of some interest nonetheless. These provisions relate to teacher salaries, class size, and school advisory councils. The Finance Act provides that beginning in fiscal 1979 there will be a state minimum salary schedule in effect. In that year, the minimum teacher salary will be set at $8750 per annum and that figure will be increased yearly at the same percentage as the annual increase in the appropriation per weighted pupil. Any teacher who is already being paid more than what will be indicated by the appropriate step on the state minimum salary schedule cannot have his/her salary reduced. However, there is a built-in loop hole in this provision that may lead to a teacher employed by a high-paying school district in South Carolina finding his/her salary remaining fixed for a couple of years while the state minimum salary schedule catches up with what he/she is already earning. The Finance Act also contains a provision designed to encourage local school districts to employ more highly credentialed teachers. For every teacher with a Masters degree in excess of 25% of the total instructional staff, the school district will receive a bonus in state aid of approximately $1200-$1400 annually for each such teacher. This incentive money can be used by the school district for any purpose it desires.

The Finance Act also provides that for districts to continue their eligibility for state aid, class size in reading and mathematics classes in grades 1 through 3 must be reduced. Under the terms of the Act, pupil-teacher ratios in such classes cannot exceed 25:1 for fiscal year 1979. A step by step reduction is provided over a five year period, with the ultimate goal being a pupil-teacher ratio of 20:1 in fiscal year 1983. It is important to emphasize that this provision is narrowly limited to reading and mathematics classes in grades 1 through 3, and therefore will not likely mean an across the board reduction in class size throughout the public school system of South Carolina. Early

childhood teachers are the principal beneficiaries of this provision of the Finance Act. Furthermore, the State Board is authorized to grant exemptions from this requirement in special circumstances, without the district forfeiting its full entitlement to state aid.

Finally, one major section of the Finance Act is devoted to legislative creation of school advisory councils and to a description of their composition and responsibilities. Briefly, a school advisory council must be created for each public school in the state. In fact, this provision of the law was effective as of January 1, 1978; thus many such advisory councils are already in existence. Each such advisory council must consist of two parent members elected by parents of children attending the school, two teacher members elected by the faculty, and in the case of high schools two student members elected by the students. In addition, the principal is authorized to appoint other members, so long as the elected members always constitute at least a two-thirds majority of the advisory council. The major function of these advisory councils is to participate and to assist in the preparation of an annual school report that is now required for each school in the state under the terms of the Finance Act. The annual report is intended to be a summary descriptive statement of the program which the school currently offers in each of the applicable 11 pupil classifications, as well as a statement of needed improvements with specific goals and objectives listed and strategies for attaining them proposed.

Problems and Prospects

The South Carolina Education Finance Act of 1977 is an important step in the direction of equity in the financing of public education in South Carolina. The Act guarantees that every public school pupil in the state will receive at least a basic minimum foundation program, regardless of the geographic accident of which school district he attends and whether that district happens to be property poor or property rich. By means of the Index of Taxpaying Ability, each local school district is required to assume its fair share of the burden of raising money for the support of public education in the state. It should not be possible for the property rich districts to be both property tax havens and providers of high per pupil expenditures while the property poor districts struggle with oppressive school tax millages which still yield few dollars for per pupil expenditure.

The fact that the state will be assuming a greater share of the burden of financing the public schools also results in a more equitable arrangement. South Carolina raises state taxes primarily by means of a sales tax and by an income tax. These two methods of raising revenue, especially the graduated income tax, are more equitable than the property tax which is the chief

revenue source for the local school district. The property tax is regressive: it takes a bigger proportional bite from those with fixed incomes e.g. the retired elderly. In addition, the sales tax (which is also regressive) and the income tax (which is not) are more likely to be reflective of real economic growth in the state. They are therefore more elastic sources of revenue than the property tax. This means that state tax collections are likely to increase faster than local tax collections as the state's economy improves. Thus, the state's long term revenue prognosis is likely to be better than that of the localities which rely heavily, if not exclusively, on property taxation.

There are several cautions that must be stated with respect to the Finance Act however. As with any legislation, many of its consequences will depend upon the good faith of those charged with its implementation and administration. The Act imposes an annual responsibility upon the State Board of Education, the Budget and Control Board, and the General Assembly to determine the cost of the Defined Minimum Program for that year. The General Assembly is not actually required to fully fund the Defined Minimum Program. In fact, the Act provides for a five year phase-in period during which the goals established by the Act will be worked toward. During the phase-in period, it is not expected that the DMP will be fully funded, although the Act indicates that with each successive year, full funding should be more nearly approached. However, the Act also provides that in the event of unforeseen economic circumstances such as a shortfall in projected state revenues (i.e. a recession), the phase-in period could be extended (indefinitely perhaps?). Even after the phase-in period is completed there is no absolute requirement that the DMP be fully funded each year. In fact, it is even possible that the cost of the DMP could decline from one year to the next if, for example, the State Board decided to eliminate some "frills" from the content of the DMP. Thus, concerned educators, parents, and citizens may realistically expect to have to wage an annual campaign with the General Assembly to fully fund the Finance Act.

Under the terms of the Act, the State Tax Commission also has an important responsibility which it must discharge conscientiously if the Finance Act is to achieve its goals. It is the obligation of that commission to calculate the Index of Taxpaying Ability for each of the 92 school districts in South Carolina annually. The Tax Commission is also empowered to hear appeals from districts which feel that they have been mistreated in the process. It will be incumbent upon the Tax Commission to keep itself up-to-date on the property valuation situation in each school district annually, so that disparities will not develop in the future between the obligation to provide revenue for education and the wherewithal to provide it.

There are in effect two "save harmless" clauses in the Finance Act. One guarantees that no school district in the

state will receive less state aid under the Finance Act than it received in the year prior to its implementation. The second such clause guarantees that each school district in the state, whether it is the wealthiest or the poorest, is guaranteed at least some annual increase in state aid. The Act provides that no district which qualifies for state aid will receive an increase less than 2/3 of the rate of inflation for the year. Thus, if the annual rate of inflation is 6%, each district would be guaranteed an increase in state aid of 2/3 x 6% = 4%, at a minimum.

The "enforcement machinery" of the Finance Act operates differently in the phase-in period than it does thereafter. After the (probable) five year phase-in period is completed, any school district which does not generate its fair share of educational revenues, as determined by the Index of Taxpaying Ability, will find that its state aid is reduced in a proportion corresponding to its shortfall in locally generated revenues. This should prove to be a powerful incentive for school districts to comply with the letter and the spirit of the Finance Act after the phase-in period is completed. However, in a concession made to one of South Carolina's most powerful State Senators to insure his support for the Act, a much weaker provision applies during the phase-in period. In this period, a school district which is way below providing its fair share of local revenues, as determined by the Index of Taxpaying Ability, will still qualify for full state funding so long as it increases its amount of local revenue generated for education by 5% over the previous year's yield in constant dollars (i.e. after accounting for inflation). Thus, the property rich districts which are currently enjoying very low school tax millages will be able to continue to enjoy some of that advantage for the duration of the phase-in period.

A final point relates to the ability of local school districts to raise more than their fair share of locally generated revenues for education. Nothing in the South Carolina Education Finance Act of 1977 prohibits any district from setting its school tax millage at a level higher than what the Index of Taxpaying Ability requires. Thus, there is theoretically no limit to how much money an individual school district which is willing to make the necessary tax effort can spend on public education in its district. It may be contended that the inevitable result of the absence of a state imposed ceiling on the level of educational spending can only result in the recreation of the situation in which the property rich districts outspend the property poor districts by a large amount. This may be the case, but at least the existence of a fully funded Defined Minimum Program for each of the 11 classifications of pupils in each of South Carolina's 92 school districts guarantees that no child will have less than some minimum amount spent on his education. And this minimum amount will be considerably higher than the amount now being spent in some of the state's school districts.

FOOTNOTES

[1]Serrano v. Priest 5 Cal. 3d 584, 96 Cal. Rptr. 601, 487 P. 2d 1241 (Supreme Court of California, 1971).

[2]San Antonio Independent School District v. Rodriguez 409 U.S. 822, 93 S. Ct. 40, 34 L. Ed. 2d 77 (Supreme Court of the United States, 1973).

[3]Robinson v. Cahill 62 N.J. 473, 303 A. 2d 273 (Supreme Court of New Jersey, 1973).

[4]Robert J. Goettel and Joel S. Berke (Project Directors), Financing Public Education in South Carolina: Problems and Prospects (A Report Prepared by the Educational Finance and Governance Program of the Policy Institute of the Syracuse University Research Corporation for the South Carolina Community Relations Program of the American Friends Service Committee, October, 1972), p. 1.

[5]Ibid., p. 19.

[6]The CCSCSF includes as member organizations the following: League of Women Voters, American Association of University Women, American Friends Service Committee, South Carolina Chamber of Commerce Education Committee, Christian Action Council, Columbia Urban League, South Carolina Farm Bureau Federation, National Association for the Advancement of Colored People, South Carolina Education Association, and South Carolina Congress of Parents and Teachers.

[7]The South Carolina State Budget and Control Board is an institution nearly unique in American state government. It is comprised of five ex-officio members (the Governor, the State Treasurer, the Comptroller General, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee). It has general responsibility for preparation of the annual state budget and general post-audit authority. Politically, its budgetary recommendations are generally followed by the General Assembly.

[8]In determining the cost of the Defined Minimum Program, the following categories of expenditures are to be omitted: Transportation, Capital Outlay, Pilot Programs, Adult Education, Textbooks, Food Service Programs, and Federal Aid (except impacted area aid). What is to be included are instructional costs such as teacher salaries, equipment, supplies, and maintenance.